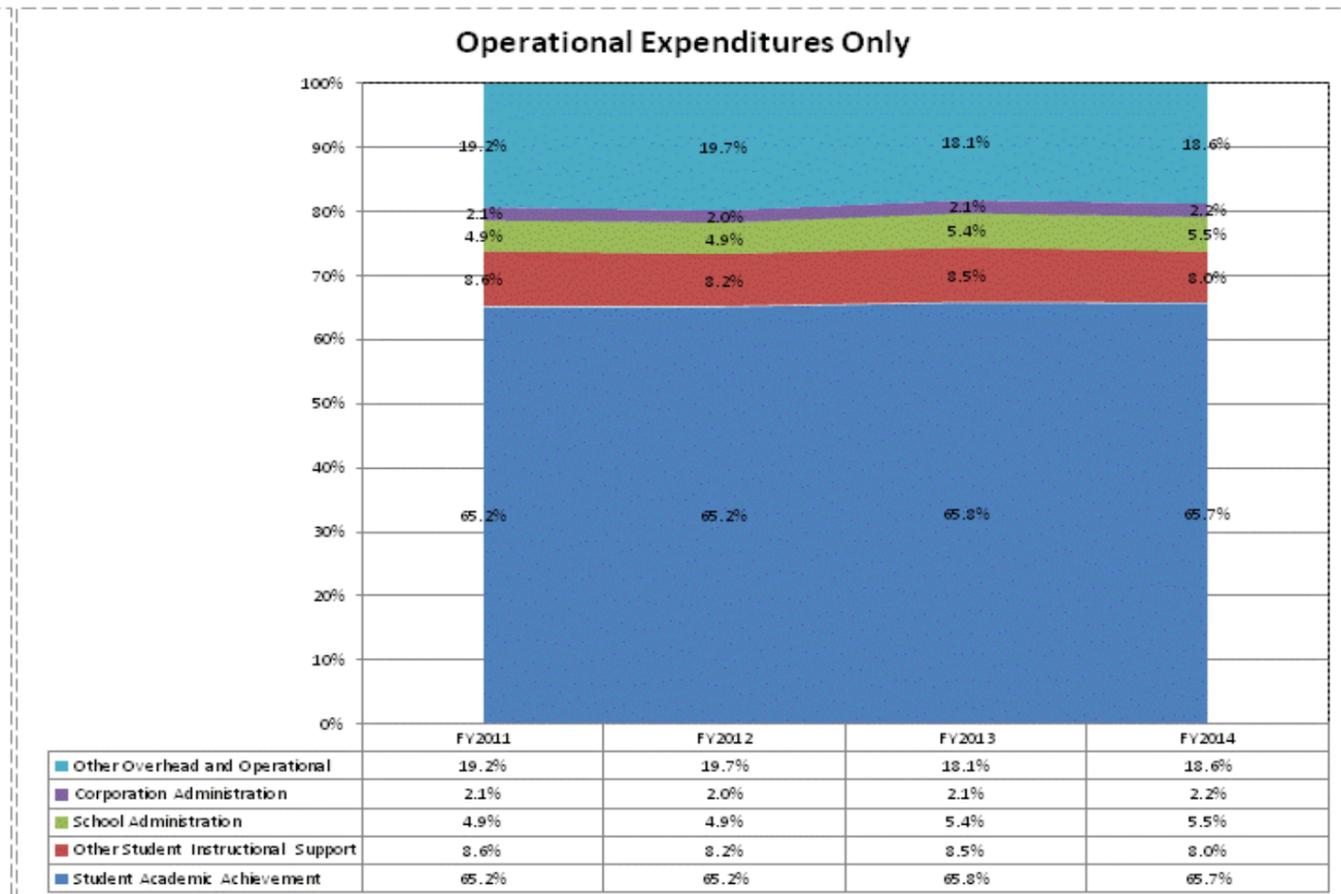
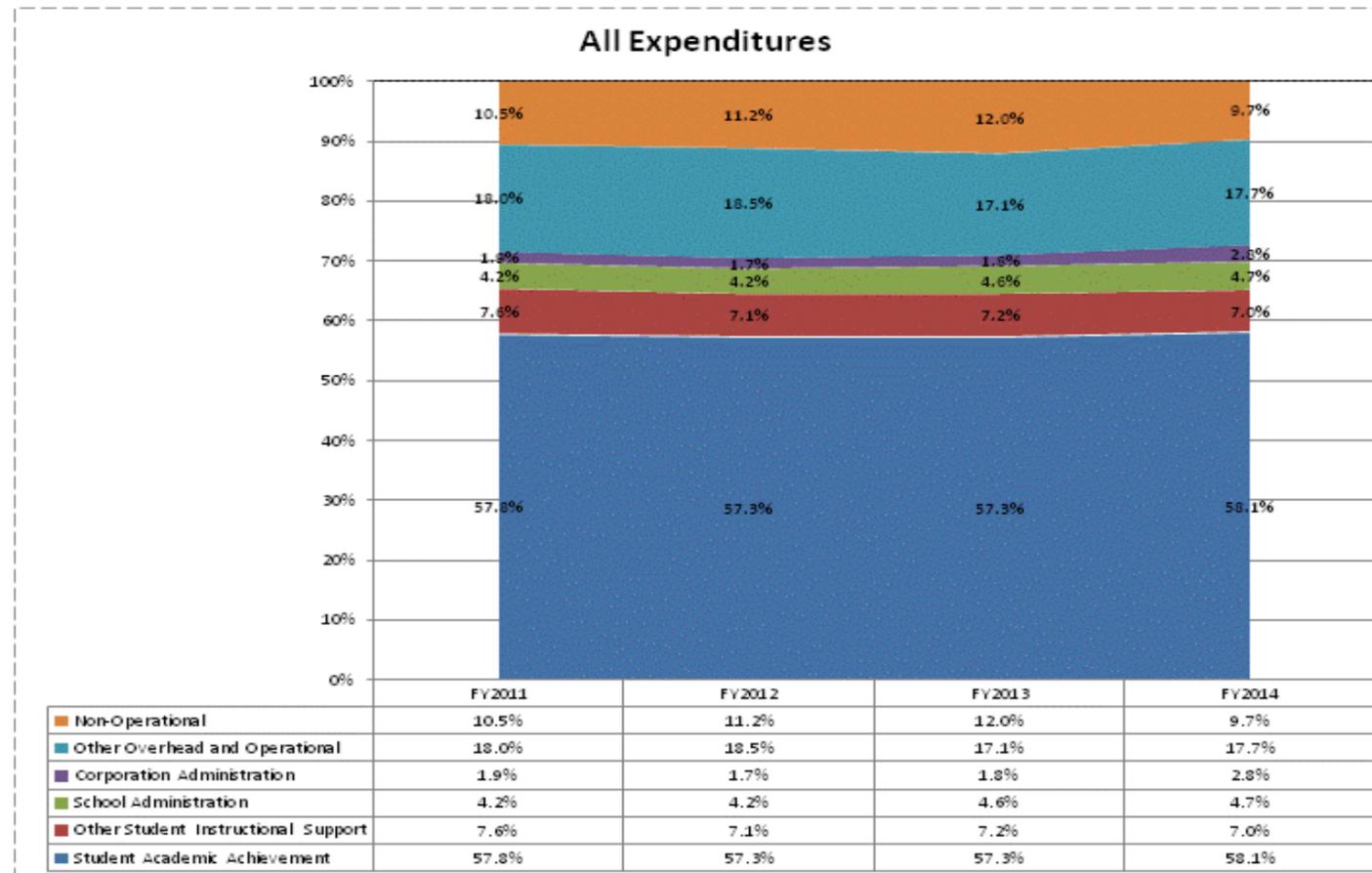


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Logansport Community Sch Corp (875)

Logansport Community Sch Corp (875)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$29,508,018	57.0%	\$32,625,089	58.8%	\$32,676,295	57.3%	\$32,998,540	58.1%
Student Instructional Support	\$6,002,124	11.6%	\$6,580,453	11.9%	\$6,715,889	11.8%	\$6,628,123	11.7%
Overhead and Operational Nonoperational	\$9,388,785	18.1%	\$9,505,962	17.1%	\$10,781,805	18.9%	\$11,653,419	20.5%
Nonoperational	\$6,899,423	13.3%	\$6,735,941	12.1%	\$6,863,505	12.0%	\$5,495,056	9.7%
Grand Total	\$51,798,350		\$55,447,445		\$57,037,494		\$56,775,138	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	68.6%	70.7%	69.1%	69.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Logansport Community Sch Corp (875)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$100,754	\$910,381	\$1,058,831	\$1,063,501	> 500%	17%	0%
11100 Regular Programs; Elementary	\$4,900,933	\$6,607,321	\$6,575,627	\$6,499,057	33%	-2%	-1%
11200 Regular Programs; Middle/Junior High	\$2,261,454	\$3,512,956	\$3,561,247	\$3,452,698	53%	-2%	-3%
11300 Regular Programs; High School	\$3,033,822	\$3,877,927	\$3,469,277	\$3,894,109	28%	0%	12%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$128,537	\$150,033	\$121,526	N/A	-5%	-19%
11460 Vocational Education; Occupational Home Economics	\$9,335	\$0	\$0	\$0	-100%	N/A	N/A
11480 Vocational Education; Industrial Education A	\$824,238	\$0	\$0	\$0	-100%	N/A	N/A
11520 Vocational Education; Area School Participation	\$0	\$1,028,448	\$1,449,525	\$1,441,217	N/A	40%	-1%
11590 Other Vocational Education Programs	\$234,737	\$139,723	\$131,707	\$103,243	-56%	-26%	-22%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$115,909	\$238,787	\$153,584	N/A	33%	-36%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$110,838	\$176,703	\$172,377	N/A	56%	-2%
12110 Gifted And Talented; Gifted and Talented	\$18,825	\$0	\$0	\$0	-100%	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$1,661,670	\$2,043,804	\$1,665,498	\$1,674,583	1%	-18%	1%
12220 Mental Disabilities; Moderate Mental Disabilities	\$729,720	\$886,653	\$1,224,491	\$1,090,286	49%	23%	-11%
12230 Mental Disabilities; Severe Mental Disabilities	\$298,098	\$431,233	\$321,119	\$322,479	8%	-25%	0%
12310 Physical Impairment; Orthopedic Impairment	\$369,797	\$436,464	\$432,612	\$428,927	16%	-2%	-1%
12330 Physical Impairment; Visual Impairment	\$67,731	\$158	\$25,333	\$15,720	-77%	> 500%	-38%
12340 Physical Impairment; Hearing Impairment	\$89,079	\$171,179	\$48,911	\$53,789	-40%	-69%	10%
12350 Physical Impairment; Homebound	\$61,759	\$87,192	\$65,130	\$26,875	-56%	-69%	-59%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$87,759	\$30,813	\$5,955	\$5,695	-94%	-82%	-4%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$433,574	\$597,519	\$442,962	\$400,862	-8%	-33%	-10%
12510 Culturally Different; Communication Disorders	\$222	\$0	\$0	\$0	-100%	N/A	N/A
12520 Culturally Different; Compensatory	\$250,519	\$972	\$779	\$810	-100%	-17%	4%
12610 Learning Disability	\$2,908,587	\$4,407,303	\$4,130,323	\$3,984,681	37%	-10%	-4%
12710 Equal Opportunity At Risk	\$171,059	\$397,004	\$443,924	\$421,283	146%	6%	-5%
12810 Special Education Preschool	\$449,259	\$563,025	\$480,590	\$451,672	1%	-20%	-6%
12900 Other Special Programs	\$150,820	\$88,179	\$146,563	\$236,097	57%	168%	61%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$288,450	\$250,952	\$202,841	\$194,313	-33%	-23%	-4%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$70,803	\$139,171	\$0	\$0	-100%	-100%	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$2,902	-\$869	\$2,709	\$0	-100%	N/A	-100%
14100 Summer School Programs; Elementary	\$47,244	\$42,450	\$18,016	\$11,028	-77%	-74%	-39%
14200 Summer School Programs; Middle/Junior High School	\$15,298	\$129	\$154	\$1,734	-89%	> 500%	> 500%
14300 Summer School Programs; High School	\$67,752	\$46,187	\$22,329	\$10,254	-85%	-78%	-54%
16100 Remediation Testing	\$221,033	\$106,606	\$33,972	\$35,356	-84%	-67%	4%
16200 Preventive Remediation	\$7,223	\$181,783	\$41,700	\$111,905	> 500%	-38%	168%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$607,501	\$836,524	\$1,395,162	\$1,445,070	138%	73%	4%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,908,968	\$0	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$2,010,718	\$2,209,090	\$2,587,702	N/A	29%	17%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$15,314	\$16,791	\$15,029	N/A	-2%	-10%
17900 Payments to Other Governmental Units Within State; Other	\$15,407	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$47,724	\$341,244	\$236,500	\$142,162	198%	-58%	-40%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$99,228	\$221,729	\$110,110	\$110,829	12%	-50%	1%
22130 Improvement of Instruction; Instructional Staff Training	\$35,460	\$193,119	\$172,325	\$137,056	287%	-29%	-20%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$3,406	\$34,806	N/A	N/A	> 500%
22220 Library/Media Services; School Library	\$437,502	\$447,611	\$475,540	\$553,846	27%	24%	16%
22250 Library/Media Services; Computer Assisted Instruction Services	\$116,034	\$130,520	\$162,363	\$204,687	76%	57%	26%
22290 Library/Media Services; Other Educational Media Services	\$0	\$4,091	\$0	\$0	N/A	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$55,120	\$76,576	\$64,795	N/A	18%	-15%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$203,110	\$157,904	N/A	N/A	-22%
22360 Instruction, Related Technology; Network Support	\$16,810	\$90,131	\$87,375	\$28,961	72%	-68%	-67%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Logansport Community Sch Corp (875)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$469,618	\$372,260	\$392,471	N/A	-16%	5%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$23,382	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$3,380	\$517	\$0	N/A	-100%	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$486,739	\$0	\$0	\$0	-100%	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$442,640	\$607,494	\$740,352	N/A	67%	22%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	-\$19,968	\$3,212	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$1,227,026	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$24,832,853	\$32,625,089	\$32,676,295	\$32,998,540	33%	1%	1%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$25,517	\$11,652	\$12,002	N/A	-53%	3%
21120 Attendance and Social Work Services; Attendance Services	\$1,595	\$0	\$0	\$0	-100%	N/A	N/A
21130 Attendance and Social Work Services; Social Work Services	\$29,827	\$0	\$12,254	\$0	-100%	N/A	-100%
21140 Attendance and Social Work Services; Pupil Accounting	\$27,184	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$312,439	\$569,026	\$620,350	\$629,100	101%	11%	1%
21250 Guidance Services; Records Maintenance	\$0	\$28,472	\$10,671	\$13,465	N/A	-53%	26%
21290 Guidance Services; Other Guidance Services	\$46,112	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$0	\$3,200	\$8,689	\$6,767	N/A	111%	-22%
21330 Health Services; Dental Services	\$1,688	\$895	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$194,420	\$230,873	\$237,603	\$268,869	38%	16%	13%
21390 Health Services; Other Health Services	\$0	\$12,880	\$10,221	\$12,624	N/A	-2%	24%
21420 Psychological Testing	\$398,512	\$646,014	\$657,602	\$595,780	50%	-8%	-9%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$1,265,522	\$1,630,268	\$1,570,324	\$1,512,621	20%	-7%	-4%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$4,237	\$0	\$0	N/A	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$400,979	\$475,390	\$447,602	\$425,729	6%	-10%	-5%
21890 Special Education Administration; Other Special Education Administration	\$288,292	\$444,601	\$510,487	\$413,301	43%	-7%	-19%
21910 Other Support Services, Students; Service Area Direction	\$0	\$33,328	\$0	\$0	N/A	-100%	N/A
21990 Other Support Services, Students; Other Student Services	\$2,271	\$6,505	\$10,934	\$72,187	> 500%	> 500%	> 500%
24100 Office of The Principal	\$2,092,328	\$2,468,672	\$2,607,500	\$2,665,678	27%	8%	2%
24900 Other Support Services, School Administration	\$0	\$575	\$0	\$0	N/A	-100%	N/A
Student Instructional Support Total	\$5,061,170	\$6,580,453	\$6,715,889	\$6,628,123	31%	1%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$34,007	\$28,277	\$29,688	N/A	-13%	5%
23120 Board of Education; Service Area Assistants	\$57,523	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$0	\$14,058	\$26,983	\$33,537	N/A	139%	24%
23160 Board of Education; Promotion Expenses	\$1,881	\$4,248	\$2,028	\$5,203	177%	22%	157%
23210 Executive Administration; Office of The Superintendent	\$296,490	\$368,640	\$350,876	\$368,409	24%	0%	5%
23290 Executive Administration; Other Executive Administration Services	\$52,735	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$134,235	\$146,205	\$0	\$0	-100%	-100%	N/A
25160 Fiscal Services; Financial Accounting	\$315,718	\$659,348	\$593,717	\$636,847	102%	-3%	7%
25191 Other Fiscal Services; Refund of Revenue	\$9,516	\$401	\$0	\$16	-100%	-96%	N/A
25300 Printing, Publishing, and Duplicating Services	\$9,062	\$0	\$0	\$0	-100%	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$112	\$202	\$0	\$0	-100%	-100%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$0	\$37,010	\$509,941	N/A	N/A	> 500%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,976,094	\$3,403,082	\$4,436,910	\$4,808,196	62%	41%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$38,264	\$30,152	\$29,873	\$31,278	-18%	4%	5%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,536,866	\$704,365	\$896,359	\$762,198	-50%	8%	-15%
26499 2007 Account Code - Other	\$620,676	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$90,334	\$135,641	\$74,714	\$80,936	-10%	-40%	8%
26600 Operation and Maintenance of Plant Services; Security Services	\$7,989	\$15,513	\$3,270	\$23,000	188%	48%	> 500%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Logansport Community Sch Corp (875)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26700 Operation and Maintenance of Plant Services; Insurance	\$234,391	\$246,392	\$504,530	\$464,038	98%	88%	-8%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$724,134	\$680,524	\$773,375	N/A	7%	14%
27010 Student Transportation; Service Area Direction	\$17,812	\$49,044	\$116,996	\$159,010	> 500%	224%	36%
27100 Student Transportation; Vehicle Operation	\$785,780	\$851,915	\$921,731	\$899,394	14%	6%	-2%
27200 Student Transportation; Monitoring Services	\$595	\$3,083	\$13,259	\$26,208	> 500%	> 500%	98%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$92,774	\$160,708	\$135,365	\$143,513	55%	-11%	6%
27400 Student Transportation; Purchase of School Buses	\$197,271	\$166,636	\$302,652	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$74,017	\$24,402	\$774	\$49,714	-33%	104%	> 500%
31100 Food Services Operations; Service Area Direction	\$51,866	\$115,702	\$153,287	\$152,451	194%	32%	-1%
31200 Food Services Operations; Food Preparation and Dispensing	\$405,290	\$526,547	\$542,576	\$531,282	31%	1%	-2%
31400 Food Services Operations; Food Purchases	\$568,910	\$838,421	\$733,456	\$774,702	36%	-8%	6%
31900 Other Food Services	\$128,367	\$283,117	\$196,635	\$390,484	204%	38%	99%
Overhead and Operational Total	\$8,704,566	\$9,505,962	\$10,781,805	\$11,653,419	34%	23%	8%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$72,095	\$266,536	\$258,976	\$263,819	266%	-1%	2%
33200 Community Recreation	\$21,082	\$0	\$46,972	\$5,433	-74%	N/A	-88%
33300 Civic Services	\$16,786	\$6,391	\$35,282	\$38,002	126%	495%	8%
33400 Athletic Coaches	\$298,992	\$369,213	\$609,331	\$145,872	-51%	-60%	-76%
33600 Nonpublic School Pupil Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33940 Child Care Services	\$0	\$0	\$6,086	\$30,053	N/A	N/A	394%
33990 Other Community Services; Other	\$159,996	\$2,287	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$5,328	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$432,423	\$379,125	\$143,916	\$200,051	-54%	-47%	39%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$27,664	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$365,795	\$87,943	\$98,677	\$172,368	-53%	96%	75%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$107,949	\$0	\$71,653	N/A	-34%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$0	N/A	N/A	N/A
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$151,551	\$0	\$15,768	\$11,005	-93%	N/A	-30%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,532,000	\$3,600,500	\$3,762,046	\$3,278,280	-28%	-9%	-13%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$947,000	\$1,292,875	\$1,278,521	N/A	35%	-1%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$185,292	\$0	\$0	N/A	-100%	N/A
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$16,659	\$0	\$0	N/A	-100%	N/A
54100 Veterans' Memorial Fund; Principal	\$507,505	\$155,171	\$335,000	\$0	-100%	-100%	-100%
54150 Veterans' Memorial Fund; Interest	\$0	\$369,759	\$180,389	\$0	N/A	-100%	-100%
54200 Common School Fund; Principal	\$207,734	\$205,296	\$76,612	\$0	-100%	-100%	-100%
54250 Common School Fund; Interest	\$0	\$9,157	\$575	\$0	N/A	-100%	-100%
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$1,000	\$0	N/A	N/A	-100%
Nonoperational Total	\$6,771,288	\$6,735,941	\$6,863,505	\$5,495,056	-19%	-18%	-20%
Prorated By Fund							
26491 2007 Account Code - PERF	\$395,985	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,001,203	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$50,071	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,544,612	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$22,744	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$413,858	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$6,428,474	\$0	\$0	\$0	N/A	N/A	N/A